

#### FY2015-16

# \*\* Recalculated \*\*

# 44 Rosebud County 0789 Birney Elem

#### **Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213) County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification					
<b>Business Manager/Clerk:</b>	Linda "Jane" Lopez	<b>Phone #:</b> (406) 784-2071			
(Signature)		(Date)			
Chair, Board of Trustees:	Lisa Lohof				
(Signature)		(Date)			
<b>County Superintendant</b>	Joby Parker				
(Signature)		(Date)			

#### Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director?

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

#### Electronic filers are not required to send the cover page to OPI.



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# **Project Reporter Codes**

PRC	Title	<b>Program Type</b>	<b>Project Number</b>	CFDA#
162	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
200	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A



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# **44 Rosebud County** 0789 Birney Elem

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(01)	(10)	(11)	(12)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,733.45	745.54		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	10,733.45	745.54		
DEF	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)	489.89			
FUN	ID BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	10,243.56	745.54		
52	TOTAL FUND BALANCE/EQUITY	10,243.56	745.54		
53	TOTAL LIABILITIES AND FUND BALANCE	10,733.45	745.54		



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# **44 Rosebud County** 0789 Birney Elem

Dalance Sheet				
	Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS	\ -/	. ,	( ° )	· ,
01   Cash & Investments (101-119) Less Warrants Payable (620)		3,214.28	(1,279.01)	
02 Taxes Receivable - Real and Personal (120-149)		3,214.20	(1,273.01)	
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)			2,757.46	
06 Other Current Assets (190-210)			2,.37.10	
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS		3,214.28	1,478.45	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
48 Fund Balance for Budget		3,214.28	1,478.45	
52 TOTAL FUND BALANCE/EQUITY		3,214.28	1,478.45	
53 TOTAL LIABILITIES AND FUND BALANCE		3,214.28	1,478.45	



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# **44 Rosebud County** 0789 Birney Elem

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(18)	(19)	(20)	(21)
ASS	SETS AND OTHER DEBITS	(10)	(1)	(20)	(21)
				10.021.05	
01	Cash & Investments (101-119) Less Warrants Payable (620)			10,031.07	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			10,031.07	
DEI	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEI	FERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			10,031.07	
52	TOTAL FUND BALANCE/EQUITY			10,031.07	
53	TOTAL LIABILITIES AND FUND BALANCE			10,031.07	



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# **44 Rosebud County** 0789 Birney Elem

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(24)	(25)	(26)	(27)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)			54,139.89	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			54,139.89	
DEI	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEI	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	D BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			54,139.89	
52	TOTAL FUND BALANCE/EQUITY			54,139.89	
53	TOTAL LIABILITIES AND FUND BALANCE			54,139.89	



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# **44 Rosebud County** 0789 Birney Elem

	Bu	nance Sheet			
		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(28)	(29)	(45)	(50)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	423.52	1.31		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	423.52	1.31		
	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	D BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	423.52	1.31		
52	TOTAL FUND BALANCE/EQUITY	423.52	1.31		
53	TOTAL LIABILITIES AND FUND BALANCE	423.52	1.31		



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# **44 Rosebud County** 0789 Birney Elem

		Building Fund	<b>Building Reserve</b>	Day Care	Industrial Arts Fund
			Fund	Enterprise Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(60)	(61)	(70)	(71)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,388.94			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	9,388.94			
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	9,388.94			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	9,388.94			
53	TOTAL LIABILITIES AND FUND BALANCE	9,388.94			
		7,500.71			L



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# **44 Rosebud County** 0789 Birney Elem

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEF	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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# **44 Rosebud County** 0789 Birney Elem

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
	ASSETS, LIABILITIES, AND FUND BALANCE	(76)	(77)	(78)	(79)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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# **44 Rosebud County** 0789 Birney Elem

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (62	(0)			
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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**44 Rosebud County** 0789 Birney Elem

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(86)	(87)	(88)	(89)
ASS	SETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUN	ND BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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# **44 Rosebud County** 0789 Birney Elem

		Agency - A	Agency - B	Agency - C	Agency - D
	ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUN	ND BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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# **44 Rosebud County** 0789 Birney Elem

		Agency - E	Cafeteria/Flex Plan Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)	
ASS	ETS AND OTHER DEBITS			
01	Cash & Investments (101-119) Less Warrants Payable (620)			
04	Receivables from Other Funds (160-179)			
05	Due From Other Governments (180)			
06	Other Current Assets (190-210)			
20	TOTAL ASSETS AND OTHER DEBITS			
LIA	BILITIES			
22	Payable to Other Funds (601-606)			
23	Due to Other Governments (611)			
24	Warrants Payable (620)			
25	Other Current Liabilities (621-679)			
35	TOTAL LIABILITIES			
FUN	D BALANCE/EQUITY			
52	TOTAL FUND BALANCE/EQUITY			
53	TOTAL LIABILITIES AND FUND BALANCE			



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# **44 Rosebud County** 0789 Birney Elem

### Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Curren	t Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	21,514.55	21,453.97
	1112 District Levy - Personal Property	1,410.91	1,772.69
	1190 Penalties and Interest on Taxes	9.99	5.94
	1510 Interest Earnings	42.37	291.80
	1900 Other Revenue from Local Sources	0.00	420.19
	3110 Direct State Aid	38,900.98	43,861.79
	3111 Quality Educator	3,042.00	3,113.00
	3113 Indian Education For All	183.60	187.92
	3114 American Indian Achievement Gap	400.00	410.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	1,370.25	870.91
	3116 Data For Achievement	135.00	180.00
	3118 Natural Resource Development	277.21	492.42
	3120 State Guaranteed Tax Base Aid	11,154.03	15,588.27
	3444 State School Block Grant	7,984.06	7,984.06
	3446 SB96 Block Grant Reimbursement	1,029.95	0.00
	6100 Material Prior Period Revenue Adjustments	-41.48	0.00
otal C	urrent Revenues, Other Financing Sources and Residual Equity Transfers In:	87,413.42	96,632.96

ırren	nt Expenditur	es, Other Fin	ancing Uses and Residual Equity Transfers Out:		Fund Code 01
RC	Program	Function	Object	2015 Value	2016 Value
	1XX Regu	lar Educatio	n Programs - Elementary/Secondary		
		1XXX Ins	truction		
			1XX Personal Services - Salaries	40,159.96	51,022.58
			2XX Personal Services - Employee Benefits	2,686.10	4,444.13
			4XX Purchased Property Services	0.00	861.50
			5XX Other Purchased Services	9,228.28	3,581.40
			6XX Supplies and Materials	3,342.10	3,674.39
			7XX Property and Equipment Acquisition	3,095.00	0.00
			810 Dues and Fees	1,605.87	760.84
		23XX Sup	port Services - General Administration		
			5XX Other Purchased Services	0.00	480.36
			6XX Supplies and Materials	0.00	355.05
			810 Dues and Fees	44.00	1,355.00
		25XX Sup	port Services - Business		
			1XX Personal Services - Salaries	5,284.55	11,120.70
			3XX Purchased Professional and Technical Services	0.00	263.99
			4XX Purchased Property Services	0.00	42.50
			5XX Other Purchased Services	0.00	49.00



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### **44 Rosebud County**

0789 Birney Elem

Submit ID: 0789-77362533

\*\* Recalculated \*\*

Curren	t Expenditur	es, Other Fin	ancing Use	es and Residual Equity	Transfers Ou	t:			Fund (	Code 01
PRC	Program	Function	Object					2015 Value	2016 Val	lue
			6XX Su	pplies and Materials				1,804.36	4	,654.95
		26XX Ope	ration and	<b>Maintenance of Plant</b>	Services					
			1XX Per	rsonal Services - Salaries	S			3,885.01	2	,278.35
			4XX Pu	rchased Property Service	es			2,960.36	2	,723.57
			6XX Su	pplies and Materials				9,839.60	1	,402.98
280 Special Education - Local and State										
		62XX Reso	ources Tra	nsferred to Other Scho	ool Districts or	Cooper	atives			
			920 Res	ources Transferred to Ot	ther School Dis	stricts or (	Cooperatives	1,973.16	1	,306.37
Total C	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: 85,908.35									,377.66
	Schedule Of Changes Worksheet								Fund (	Code 01
Begini	ning Fund Bal	ance							3,988.26	(1)
Total (	Current Reven	nues, Other Fir	nancing Sou	arces and Residual Equit	ty Transfers In				96,632.96	(2)
Total (	Current Expen	ditures, Other	Financing	Uses and Residual Equi	ty Transfers Ou	ıt			90,377.66	(3)
Increa	se/Decrease of	f Reserve for l	Inventories							
ŗ	This Year		0.00	Less Last Year	0	0.00	(4a)	0.00		
Increa	se/Decrease of	f Reserve for l	Encumbran	ces						
5	This Year		0.00	Less Last Year	0	0.00	(4b)	0.00		
									0.00	(4)
Ending	g Fund Balanc	ce (1 + 2 - 3 +	4)						10,243.56	(5)



#### FY2015-16

#### 44 Rosebud County

0789 Birney Elem

Submit ID: 0789-77362533

\*\* Recalculated \*\*

# Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Currer	nt Revenues, Other Fi	nancing Source	es and Residual Equity Tr	ansfers In:			Fund C	ode 10
PRC	Revenue					2015 Value	2016 Va	lue
	1111 District Levy	- Real Property	7			0.00		145.53
	1112 District Levy	- Personal Proj	perty			0.00		12.02
	1190 Penalties and	Interest on Tax	xes			0.00		0.02
	1510 Interest Earn	ings				2.93		6.81
	2220 County On-S	chedule Trans l	Reimb			738.67		0.00
	3210 State On-Sch	edule Trans Re	imb			603.75		301.88
	3444 State School	Block Grant				23.50		23.50
	6100 Material Prio	r Period Reven	ue Adjustments			0.00	-	134.96
Total (	Current Revenues, Otl	her Financing	Sources and Residual Equ	ity Transfers In:		1,368.85		354.80
Currer	nt Expenditures, Othe	<mark>r Financing U</mark> s	ses and Residual Equity Tr	ansfers Out:			Fund C	<mark>code 10</mark>
PRC	Program Functi	ion Object				2015 Value	2016 Val	lue
	1XX Regular Educ	ation Program	ns - Elementary/Secondary	,				
	27XX	Student Trans	sportation Services					
		5XX O	ther Purchased Services			1,207.50		0.00
Total (	Current Expenditures,	Other Financ	ing Uses and Residual Equ	iity Transfers Out	:	1,207.50		0.00
			Schedule Of Ch	<mark>anges Worksl</mark>	neet		Fund C	Code 10
Begin	ning Fund Balance						390.74	(1)
Total	Current Revenues, Oth	er Financing So	ources and Residual Equity 7	Transfers In			354.80	(2)
Total	Current Expenditures, G	Other Financing	g Uses and Residual Equity	Transfers Out			0.00	(3)
Increa	se/Decrease of Reserve	e for Inventories	S					
,	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increa	se/Decrease of Reserve	e for Encumbra	nces					
,	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
								` ′



#### FY2015-16

### **44 Rosebud County**

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# 0789 Birney Elem

### Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Curren	t Revenues, (	Other Financi	ing Sourc	es and Residual Equity Tra	ansfers In:				Fund C	ode 14
PRC	Revenue							2015 Value	2016 Va	lue
	1510 Inter	rest Earnings						24.32		31.94
		nty Retiremen	t Distribu	tion				5,425.88	7,041	
Total C	Current Rever	nues, Other F	inancing	Sources and Residual Equi	ity Transfers	In:		5,450.20	7.	,073.30
<mark>Curre</mark> n	<mark>ıt Expenditur</mark>	<mark>es, Other Fin</mark>	ancing Us	ses and Residual Equity Tr	ansfers Out:				Fund (	<mark>Code 14</mark>
PRC	Program	Function	Object					2015 Value	2016 Val	lue
	1XX Regu	lar Education 1XXX Inst	_	ns - Elementary/Secondary	•					
		IAAA IIIS		ersonal Services - Employee	Benefits			4,201.08	7	,037.82
		25XX Sup		ices - Business	Bellettes			1,201.00	,	,037.02
		1	-	ersonal Services - Employee	Benefits			425.76		880.08
		26XX Ope	ration an	d Maintenance of Plant Ser	rvices					
			2XX P	ersonal Services - Employee	Benefits			205.35		133.25
Total C	Current Expe	nditures, Oth	er Financ	ing Uses and Residual Equ	ity Transfers	Out	:	4,832.19	8	,051.15
				Schedule Of Ch	anges Wo	rksł	neet		Fund (	Code 14
Begini	ning Fund Bal	ance							4,192.13	(1)
Total (	Current Reven	ues, Other Fir	nancing So	ources and Residual Equity T	Transfers In				7,073.30	(2)
Total (	Current Expen	ditures, Other	Financing	g Uses and Residual Equity	Transfers Out				8,051.15	(3)
Increa	se/Decrease of	f Reserve for l	Inventorie	S						
ŗ	This Year		0.00	Less Last Year	0.0	0	(4a)	0.00		
Increa	se/Decrease of	f Reserve for l	Encumbra	nces						
ŗ	This Year		0.00	Less Last Year	0.0	0	(4b)	0.00		
									0.00	(4)
Ending	g Fund Balanc	e (1 + 2 - 3 +	4)						3,214.28	(5)



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# 44 Rosebud County0789 Birney Elem

# Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

	-	15 - Miscellaneo	ous Programs	s Fund			
<b>Current Revenues, Other Fin</b>	ancing Source	<mark>s and Residual Equity T</mark>	ransfers In:		Fund Code 15		
PRC Revenue					2016 Value		
162 Title II, Part A, Teacher	/Principal Tra	in/Recruit					
4300 Title II, Part A	A, Teacher & Pi	incipal Training & Recrui	iting Fund		3,608.00		
200 Title VI,Part B,Subpart							
4120 Title VI, Part	B, Subpart 1, S	mall Rural Schools (SRS)	)		16,606.78	-	
<b>Total Current Revenues, Oth</b>	er Financing S	Sources and Residual Eq	uity Transfers In:		20,214.78		
<b>Current Expenditures, Other</b>	Financing Us	es and Residual Equity T	Transfers Out:			Fund (	Code 15
PRC Program Function	on Object				2015 Value	2016 Va	lue
162 Title II, Part A, Teacher	r/Principal Tra	in/Recruit					
430 Title II, Part A	, Teacher & Pi	rincipal Training & Recu	ruiting Fund				
1XXX	Instruction						
	3XX Pu	rchased Professional and			_		,839.16
			ubtotal			1	,839.16
200 Title VI,Part B,Subpart							
	· -	ural Low-Income School	ls				
IXXX	Instruction 6VV Su	pplies and Materials				1.6	5,606.78
	OAA Su		ubtotal		_		5,606.78
Total Current Expenditures,	Other Financi			t <b>:</b>	=		3,445.94
		Schedule Of C	<mark>hanges Works</mark> l	heet		Fund (	Code 15
Beginning Fund Balance						-290.39	(1)
Total Current Revenues, Other	r Financing So	urces and Residual Equity	Transfers In			20,214.78	(2)
Total Current Expenditures, C	ther Financing	Uses and Residual Equity	Transfers Out			18,445.94	(3)
Increase/Decrease of Reserve	for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve	for Encumbran	ces					
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 -	3 + 4)					1,478.45	(5)

#### **Project Reporter Summaries**

Project Reporter	Revenues	Expenditures	Difference	
162 Title II, Part A, Teacher/Principal Train/Recruit	3,608.00	1,839.16	1,768.84	
200 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	16,606.78	16,606.78	0.00	



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20,214.78 18,445.94 1,768.84 Total



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#### **44 Rosebud County**

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# Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

Current	t Revenues, Other Financ	ing Source	es and Residual Equity Tr	cansfers In:			Fund C	ode 20
PRC	Revenue					2015 Value	2016 Va	lue
	1510 Interest Earnings					69.33		111.57
	1900 Other Revenue from	om Local S	Sources			0.00	2,	,750.00
	1910 Rentals					7,178.75	1,	,915.16
Total C	urrent Revenues, Other F	inancing	Sources and Residual Equ	uity Transfers In:		7,248.08	4,	,776.73
<mark>Current</mark>	t Expenditures, Other Fin	ancing Us	ses and Residual Equity T	ransfers Out:			Fund C	Code 20
PRC	Program Function	Object				2015 Value	2016 Val	lue
	1XX Regular Education	n Progran	s - Elementary/Secondary	y				
	26XX Ope	ration an	d Maintenance of Plant Se	ervices				
		4XX Pt	urchased Property Services			3,050.00	2	,552.50
Total C	urrent Expenditures, Oth	er Financ	ing Uses and Residual Eq	uity Transfers O	ıt:	3,050.00	2	,552.50
			Schedule Of Ch	anges Work	sheet		Fund C	Code 20
Beginn	ing Fund Balance						7,806.84	(1)
Total C	Current Revenues, Other Fir	nancing So	ources and Residual Equity	Transfers In			4,776.73	(2)
Total C	Current Expenditures, Other	Financing	Uses and Residual Equity	Transfers Out			2,552.50	(3)
Increas	e/Decrease of Reserve for	Inventories	S					
Т	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	e/Decrease of Reserve for	Encumbra	nces					
Т	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	Fund Balance (1 + 2 - 3 +	4)					10,031.07	(5)



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#### **44 Rosebud County**

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# Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

Curren	t Revenues, Other Financ	cing Source	es and Residual Equity T	ransfers In:			Fund C	Code 26			
PRC	Revenue					2015 Value	2016 Va	alue			
	1510 Interest Earnings					469.69		548.88			
	1900 Other Revenue from	om Local S	ources			3,072.43		407.50			
	4820 Federal Impact A	id - Title V	III			2,070.43		0.00			
Total C	Current Revenues, Other I	Financing S	Sources and Residual Equ	iity Transfers In:		5,612.55		956.38			
Curren	t Expenditures, Other Fir	nancing Us	es and Residual Equity T	ransfers Out:			Fund (	Code 26			
PRC	<b>Program</b> Function	Object				2015 Value	2016 Va	lue			
Total C	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: 0.00										
			Schedule Of Ch	<mark>anges Worksh</mark>	eet		Fund (	Code 26			
Begini	ning Fund Balance						53,183.51	(1)			
Total (	Current Revenues, Other Fi	nancing So	urces and Residual Equity	Transfers In			956.38	(2)			
Total (	Current Expenditures, Other	r Financing	Uses and Residual Equity	Transfers Out			0.00	(3)			
Increa	se/Decrease of Reserve for	Inventories									
ŗ	This Year	0.00	Less Last Year	0.00	(4a)	0.00					
Increa	se/Decrease of Reserve for	Encumbrar	nces								
-	This Year	0.00	Less Last Year	0.00	(4b)	0.00					
							0.00	(4)			
Ending	g Fund Balance (1 + 2 - 3 +	- 4)					54,139.89	(5)			



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# Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current	t Revenues, Other Financi		Fund C	ode 28							
PRC	Revenue					2015 Value	2016 Va	lue			
	1510 Interest Earnings					2.71		4.64			
	3281 State Technology	Aid				87.83		95.04			
Total C	urrent Revenues, Other F	inancing S	ources and Residual E	quity Transfers In:		90.54		99.68			
Current	t Expenditures, Other Fin	ancing Use	es and Residual Equity	Transfers Out:			Fund C	Code 28			
PRC	Program Function	Object				2015 Value	2016 Value				
Total C	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: 0.00										
	Schedule Of Changes Worksheet										
Beginn	ing Fund Balance						323.84	(1)			
Total C	Current Revenues, Other Fir	nancing Sou	arces and Residual Equit	y Transfers In			99.68	(2)			
Total C	Current Expenditures, Other	Financing	Uses and Residual Equi	ty Transfers Out			0.00	(3)			
Increas	se/Decrease of Reserve for l	nventories									
Т	This Year	0.00	Less Last Year	0.00	(4a)	0.00					
Increas	se/Decrease of Reserve for I	Encumbran	ces								
Т	This Year	0.00	Less Last Year	0.00	(4b)	0.00					
							0.00	(4)			
Ending	Fund Balance (1 + 2 - 3 +	4)					423.52	(5)			



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# **44 Rosebud County**

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# Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Curren	t Revenues, Other Fi	inancing Sourc	es and Residual Equity Tra	ansfers In:			Fund C	Code 60
PRC	Revenue					2015 Value	2016 Va	alue
	1510 Interest Earn	nings				77.23		105.11
	1900 Other Reven	ue from Local S	Sources			191.36		260.67
Total C	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:							365.78
Curren	t Expenditures, Othe	<mark>er Financing U</mark> s	ses and Residual Equity Tr	ransfers Out:			Fund (	Code 60
PRC	Program Funct	· ·				2015 Value	2016 Va	
Total C	Current Expenditures	s, Other Financ	ing Uses and Residual Equ	iity Transfers Out	:	0.00		0.00
			Schedule Of Ch	<mark>anges Worksh</mark>	eet		Fund (	Code 60
Beginn	ning Fund Balance						9,023.16	(1)
Total (	Current Revenues, Oth		365.78	(2)				
Total (	Current Expenditures,		0.00	(3)				
Increas	se/Decrease of Reserv	e for Inventorie	S					
٦	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	se/Decrease of Reserv	e for Encumbra	nces					
٦	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	g Fund Balance (1 + 2	- 3 + 4)					9,388.94	(5)



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# **44 Rosebud County** 0789 Birney Elem

#### **Detail Expenditure**

Fund	Accou	ınt		Description	2015 Value	<b>2016 Value</b>
XX	210	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	39X	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112	Certified Teacher Staff Salaries	39,849.96	33,055.04
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	1,683.45	1,437.09
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	52.25	0.00
XX	XXX	26XX	41X	Energy Utility Services	1,305.21	0.00
XX	XXX	4XXX	710	Land	0.00	0.00
XX	XXX	4XXX	715	Land Improvements	0.00	0.00
XX	XXX	4XXX	720	Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725	Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X	Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	0.00	0.00



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1,360.80

# 44 Rosebud County 0789 Birney Elem

#### **Special Education Reversion**

#### **Special Education Allowable Cost Payments:**

Instructional Block Grant Entitlement

		,
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	1,360.80
Pro	rated Cooperative Cost Payments:	
d.	Related Services Block Grant Entitlement (paid to coop)	453.60
e.	Minimum Special Education Expenditures to Avoid Reversion $[(c) * (1.33)] + [(d) * (0.33)]$	1,959.55
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,306.37
g.	Special Education Reversion Amount  If $f = 0$ then $c = \text{reversion ELSE}$ If $(e - f)$ is $> 0$ , then $[(e - f) * 0.75] = \text{reversion}$	489.89
		+02.02

#### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

#### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%



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# **44 Rosebud County** 0789 Birney Elem

#### **Special Education Reversion**

	Special Education Reversion							
Program	Function	Object	Fund 01	Fund 13	<b>Fund 24</b>	<b>Fund 25</b>	<b>Fund 26</b>	
280	1XXX	1XX	0.00	0.00	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00	
280	62XX	920	1,306.37	0.00	0.00	0.00	0.00	
Totals			1,306.37	0.00	0.00	0.00	0.00	

1,306.37

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

<sup>\*</sup>Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



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# **44 Rosebud County** 0789 Birney Elem

#### Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Business	Begining Balance	Adjust-	A dditions	Removals	Ending
Dusilless	<u> </u>	<u>ments</u>	Additions	Kemovais _	Balance
Land	1,716.00	0.00	0.00	0.00	1,716.00
Buildings	176,821.69	0.00	0.00	0.00	176,821.69
Totals at Historical Cost	178,537.69	0.00	0.00	0.00	178,537.69
Depreciation					
Machinery and Equipment Accum	38,065.43	0.00	0.00	0.00	38,065.43
Total Accumulated Depreciation	38,065.43	0.00	0.00	0.00	38,065.43
Business-type Activities, Capital Assets, Net of Accumulated Depreciation	140,472.26	0.00	0.00	0.00	140,472.26
	Begining	Adjust-			Ending
Governmental	Balance	ments	Additions	Removals	Balance
Land	1,716.00	0.00	0.00	0.00	1,716.00
Buildings	176,821.69	0.00	0.00	0.00	176,821.69
Totals at Historical Cost	178,537.69	0.00	0.00	0.00	178,537.69
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	178,537.69	0.00	0.00	0.00	178,537.69

<sup>\*</sup> Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

<sup>\*\*</sup> Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

<sup>\*\*\*</sup> Has comments.



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<b>Net Pension Liability FY2016</b>
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	Beginning Balance	Additions	Reductions	<b>Ending Balance</b>
Governmental				
Net Pension - TRS	44,560.00	6,720.00	0.00	51,280.00